

Department CT REVIEWER CHECKLIST

Dept:

Fund #:

Amount of Debit:

Reviewer:

Date Reviewed

Review criteria

- ☐ Verify if the situation is a cost transfer that requires a CT form
- ☐ Confirm that the Debiting Account is not overspent
- ☐ Ensure the CT request does not affect a confirmed final figure (Review Financial Deliverables in GMAS).

Determine whether it is over or under 90 days*, (use [Cost Transfer Calculator](#) to do so).

- ☐ Under 90
- ☐ Over 90

Look for relevant supporting documentation (all CT requests must include a., b., and c.):

- ☐ a. Cost Transfer Form – Signed and dated
- ☐ b. Draft or out of balance journal (or AP adjustment screenshot for equipment) with proper CT naming convention
- ☐ c. GL Detail Listing of original charges (not DL with adjustments)
- ☐ Other Supporting Documentation that supports allowability, allocability and reasonableness. List support provided:

Documentation needed for Under 90 Days Cost Transfer:

- ☐ a description of the expense being transferred: ex. Name & Role person plays*
- ☐ a brief explanation why the cost transfer is reasonable, allocable, and allowable*
- ☐ cost transfer for air travel costs from a non-federal account must comply with the Fly America Act (U.S. flag air carrier, open skies agreement & lowest economy air)
- ☐ Verify CT meets the “Unlike Purpose and Circumstances Criteria for costs generally treated as indirect costs (office supplies, meals etc.)
- ☐ Verify that non-salary expenses (purchase goods and services) over \$10K have VJF support and expenses over \$25K have suspension and debarment supporting documentation

Documentation needed for Over 90 Days Cost Transfer:

- ☐ In addition to the documentation required for Under 90 days Cost transfer, it should also include additional documentation to justify the late request.
- ☐ Provide support for the over 90-day exception selected for the cost transfer (e.g., copy of action memo, correspondence between departments and central offices, etc.

Approval criteria

- ☐ Confirm the description of cost all attributes of the G/L detail listing match the draft journal.
- ☐ Ensure that supporting documentation is included for proper justification.
- ☐ Ensure this CT package can stand-alone.

APPROVAL BY DIRECTOR/ASSISTANT DIRECTOR OF RESEARCH ADMINISTRATION&FINANCE OR EQUIVALENT POSITION:

* Note that for Over 90-day cost transfers with the late Action Memo exception, this documentation is not required per the CT form.